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Our Case No. 9281- 3989 Client Reference No. N US00070

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re A	Application of: Kanada et al.		
Serial	No. 09/851,776	Eve	aminer: William T. Leader
Filing Date: 05/09/2001		,)	
For:	THIN-FILM MAGNETIC HEAD HAVING MAGNETIC GAP FORMED OF NIP	Group Art Unit: 1742	

RESPONSE TO OFFICE ACTION OF SEPTEMBER 9, 2004

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313 - 1450

Dear Sir:

This paper is submitted in response to the Office Action of September 9, 2004. Applicants respectfully request reconsideration, reexamination and allowance of Claims 3 - 4 in view of the following amendments and remarks.

Application No. 09/851,776 Response to Office Action of 09/09/04

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.